EXHIBIT 16

From: pheng@straitslion.com.sg [pheng@straitslion.com.sg]

Sent: 5/25/2005 5:49:41 AM

To: Amit Vijayvergiya [amit@fggus.com]

CC:

Subject: RE: Sentry and FIFL risk reports

Dear Amit,

Could we fix a conference call for 9pm Thursday evening 26th May your time, which is 8am Friday morning 27th May Singapore time to go over the risk report. Daniel, whom you met, will be attending, together with a new colleague, Kon Chee Keat, who was with him at UOB Asset Management.

Let me know if this is ok for you.

Sorry for the timing and short notice, but I have to gather a few people on our side.

Regards

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Attachment: